## --- 2/29 on 1/14th Pound - the Budget of September 1939 overprints - 155 x 15 mm. ---

The catalogue lists the 2/29th pound overprints on **RP-879** (the imperforate 1/14th pound Series "C" strip) as follows:

**RP-941 -** overprinted **2-29** by Imperial Tobacco for the September 1939 Budget
**RP-990 -** overprinted **2 - - - - 29** by Tuckett Tobacco for the September 1939 Budget
**RP-1001 -** RP-878 overprinted **2/29** by BABN for the September 1939 Budget - *fine roulette* - **WANTED!**
**RP-1002 -** overprinted **2/29** by BABN for the September 1939 Budget
**RP-1016 -** overprinted **2/29** and TWO TWENTY NINETHS **/ LB.** TOBACCO by BABN for the September 1939 Budget

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The catalogue lists **RP-876** (the definitive 2/29th pound Series "C" strip), its surcharges, overprints, and re-surcharges as follows:

**RP-876 -** 2/29th pound, imperforate, with 4 mm. blue control numbers

**RP-1052 -** surcharged **2¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget
**RP-1168 -** surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget
**RP-1218 -** overprinted **1/14** and surcharged **2¢ / EXCISE TAX** by BABN for the June 1942 Budget

**RP-1254 -** RP-1168 re-surcharged **4¢** ■ by Imperial Tobacco for the March 1943 Budget
**RP-1690 -** RP-876 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget

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### RP-1001 - RP-878 overprinted 2/29 by BABN for the September 1939 Budget - *fine roulette* - WANTED!

When the wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the companies reduced their 1/14th pound package to 2/29th pound in an attempt to maintain an unchanged price on their brands.

Under the Budget of June 1940, BABN overprinted **RP-878** (the *fine roulette* 1/14th pound strip) with a central 7½ mm. dark blue Roman **2/29**, with a 2 mm. Gothic **2/29** on each side, plus six vertical dark blue *killer bars* at the ends as **RP-1001**. The control numbers are from the initial 1935 *fine roulette* printing of the 1/14th pound strip, although these strips remained unused until 1940.

**RP-1001** - **2/29** on 1/14th pound, *fine roulette*, control **0380329**
Coded **1-18-E / AKC** by "Tuckett Tobacco", Hamilton, in July 1940 - ***from the collection of Fritz Angst***

| | | | |
|---|---|---|---|
| *0363284* | 07/40 | RP-1001 | **2/29** on 1/14th pound, fine roulette, coded **1-18-E / AKC** |
| *0380329* | 07/40 | RP-1001 | **2/29** on 1/14th pound, fine roulette, coded **1-18-E / AKC** |

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In October 1939 "Tuckett Tobacco", Hamilton, overprinted **RP-879 (**the *imperforate* 1/14th pound strip) in black

ink with a central 4½ mm. Roman 2 - - - - 29, with a 4½ mm. Roman 2/29 both at the left end and as a *killer* at the right end, plus a 4½ mm. *killer* Roman **X** on the left, as the company provisional **RP-990**. *The control numbers match the 1/14th pound sequence* in use at Hamilton in September 1939. The sheets had been purchased from Ottawa post-Budget, thus the overprinted strip has been *code dated*, and the product was *excise duty paid* when delivered for consumption. *The illustration below comes from a later batch*.

**RP-990 - 2/29** on 1/14th pound, imperforate, control **D3720217**
Coded **1-18-E / AJD** by "Tuckett Tobacco", Hamilton, in October 1939

| | | | |
|---|---|---|---|
| ***C5070076*** | 10/39 | RP-990 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / AJD** |

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In October 1939 "Imperial Tobacco", Granby, overprinted **RP-879** (the imperforate 1/14th pound strip) in black ink with a central 6 mm. Gothic **2-29**, and a 4 mm. Gothic **2/29** on each side, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-941**. The sheets of **RP-879** had been purchased from Ottawa post-Budget, thus the overprinted strips have been *code dated*, and the product was *excise duty paid,* when delivered for consumption.

**RP-941 - 2-29** on 1/14th pound, imperforate, control **D0398001**
Coded **1-23D / AJD** by "Imperial Tobacco", Granby, in October 1939

| | | | |
|---|---|---|---|
| ***D0392274*** | 10/39 | RP-941 | **2-29** on 1/14th pound, imperforate, coded **1-23D / AJD** |
| ***D0390986*** | 10/39 | RP-941 | **2-29** on 1/14th pound, imperforate, coded **1-23D / AJD** |
| ***D0395206*** | 10/39 | RP-941 | **2-29** on 1/14th pound, imperforate, coded **1-23D / AJD** |
| ***D0398001*** ★ | 10/39 | RP-941 | **2-29** on 1/14th pound, imperforate, coded **1-23D / AJD** |
| ***D0424466*** | 10/39 | RP-941 | **2-29** on 1/14th pound, imperforate, coded **1-23D / AJD** |

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Also in October 1939 "Tuckett Tobacco", Hamilton, overprinted a higher control numbered batch of **RP-879** (the *imperforate* 1/14th pound strip) in black ink with a central 4½ mm. Roman 2 - - - - 29, with a 4½ mm. Roman 2/29 both at the left end and as a *killer* at the right end, plus a 4½ mm. *killer* Roman **X** on the left, as the company provisional **RP-990**.

**RP-990 - 2/29** on 1/14th pound, imperforate, control **D3720217**
Coded **1-18-E / AJD** by "Tuckett Tobacco", Hamilton, in October 1939

| | | | |
|---|---|---|---|
| ***D3720217*** ★ | 10/39 | RP-990 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / AJD** |

---

Prior to the tabling of the Budget of June 1940, the following **RP-879** strips were used by "Tuckett Tobacco". Since

the preceding strip, with a lower control number, had been overprinted for 2/29th pound use, the following strips escaped overprinting in 1939, remaining until their use in 1940. I do not have a copy to scan.

| | | | |
|---|---|---|---|
| ***D3770103*** | 04/40 | RP-879 | 1/14th pound, imperforate, coded **1-18-E / AKB** |
| ***D3774209*** | 04/40 | PR-879 | 1/14th pound, imperforate, coded **1-18-E / AKB** |

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In October 1939, "Imperial Tobacco", Montreal, overprinted sheets of **RP-879** (the *imperforate* 1/14th pound strip) with higher control numbering in black ink with a central 6 mm. Gothic **2-29**, and a 4 mm. Gothic **2/29** on each side, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-941**. These sheets had been obtained from Ottawa under the increased excise duty tax rate, and the product was *excise duty paid,* when the product delivered for consumption. *The illustrated strip, however, comes from the previous batch of sheets used at Granby*.

**RP-941 - 2-29** on 1/14th pound, imperforate, control **D0398001**
Coded **1-23D / AJD** by "Imperial Tobacco", Granby, in October 1939

| | | | |
|---|---|---|---|
| ***D4010781*** | 10/39 | RP-941 | **2-29** on 1/14th pound, imperforate, coded **6-10-D / AJD** |
| ***D4151118*** | 10/39 | RP-941 | **2-29** on 1/14th pound, imperforate, coded **6-10-D / AJD** |

"Customs and Excise", Ottawa, was selling its pre-Budget sheets (or sheets returned post-Budget by the smaller companies) to the major manufacturers for company overprinting. This accounts for most of the different control-numbered batches of the same Brandom item. This practice was to continue through the company overprints and surcharges for the June 1942 Budget, and was only discontinued when the legislation concomitant with the Budget of March 1943 changed the procedure for paying excise duties and taxes on tobacco products.

From March 1943 the companies were no longer required to pay *up-front* for their excise tax stamps. Payment for production was now made on a monthly deferred basis (by the end of the following month). Stamps and strips were supplied on demand, and there was no need for a company to incur the expense of making surcharges - except for those sheets *on-hand*, to keep production moving, or as a service to Ottawa.

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Next BABN overprinted *control-free* sheets of **RP-879 (**the imperforate 1/14th pound strip) in dark blue with a

central 7½ mm Roman **2/29**, with a 2½ mm. Gothic **2/29** on the left side, and a two-line 2 and 2½ mm. Gothic inscription TWO TWENTY-NINTHS / **LB.** TOBACCO in the control panel, plus six vertical *killer lines* at the ends, as the BABN provisional **RP-1016**.

**RP-1016** - **2/29** on 1/14th pound, imperforate, *without control numbering,*
Coded **1-18-E / BJD** by "Tuckett Tobacco", Hamilton, in November 1940

| | | | |
|---|---|---|---|
| No controls | 09/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, rollered **4-50-E / T-I-9** |
| No controls | 10/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **6-10D / AJD** |
| No controls | 10/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AJD** |
| No controls | 10/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AJD** |
| No controls | 11/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **6-10D / BJD** |
| No controls | 11/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-23D / BJD** |
| No controls★ | 11/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / BJD** - 2 copies |
| No controls | 12/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **6-10D / CJD** |
| No controls | 12/39 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-23D / CJD** |
| No controls | 01/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **6-10D / AKA** |
| No controls | 01/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKA** |
| No controls | 02/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **6-10D / BKA** |
| No controls | 02/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-23D / BKA** |
| No controls | 03/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-23D / CKA** |
| No controls | 03/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / BKA** |
| No controls | 03/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / CKA** |
| No controls | 03/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **7-13D / CKA** |
| No controls | 04/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKB** |
| No controls | 04/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, coded **6-10D / AKB** |
| No controls | 06/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, rollered **4-50-E / A-F-0** |
| No controls | 07/40 | RP-1016 | **2/29** on 1/14th pound, imperforate, rollered **4-50-E / A-G-0** |

Late in 1939, BABN also overprinted *control-numbered* sheets of **RP-879** (the imperforate 1/14th pound strip) with a central 7½ mm. dark blue Roman **2/29**, with a 2 mm. Gothic **2/29** on each side, plus six vertical dark blue *killer bars* at the ends as the provisional **RP-1002**.

**RP-1002** - **2/29** on 1/14th pound, imperforate, control **D6479160**
Coded **1-23D / AKA** by "Imperial Tobacco", Granby, in January 1940

| | | | |
|---|---|---|---|
| ***D5860323*** | 11/39 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **7-13D / BJD** |
| ***D5900075*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKA** |
| ***D5900044*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKA** |
| ***D5900078*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKA** |
| ***D5900117*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKA** |
| ***D5900118*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKA** |
| ***D5900154*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **7-13D / AKA** |
| ***D5949473***★ | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **4-50-E / A-B-O** |
| ***D6039065*** | 12/39 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / CJD** |
| ***D6055459*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / AKA** |
| ***D6056809*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / AKA** |
| ***D6153685***★ | 02/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / BKA** |

| | | | |
|---|---|---|---|
| ***D6171557*** | | RP-1002 | **2/29** on 1/14th pound, imperforate |
| ***D6196578*** | 12/39 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / CJD** |
| ***D6199519*** | 12/39 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / CJD** |
| ***D6199872*** | 12/39 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / CJD** |
| ***D6367797*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKA** |
| ***D6412905*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKA** |
| ***D6417932*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKA** |
| ***D6457030*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKA** |
| ***D6457039*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKA** |
| ***D6479160*** ★ | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKA** |
| ***D6494264*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKA** |
| ***D6753422*** | 12/39 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **6-10D / CJD** |
| ***D7264921*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **6-10D / AKA** |
| ***D7346117*** | 02/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **6-10D / BKA** |
| ***D7401098*** | 02/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **6-10D / BKA** |
| ***D7663304*** | 03/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **6-10D / CKA** |
| ***D8584074*** | 04/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **6-10D / AKB** |
| ***D8897580*** | 04/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKB** |
| ***D8934234*** | 04/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKB** |
| ***D8975399*** | 04/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKB** |
| ***D9094592*** | 04/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-23D / AKB** |
| ***D9119468*** | 01/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, code missing |
| ***D9282263*** | 06/40 | RP-1002 | **2/29** on 1/14th pound, imperforate, coded **1-18-E / CKB** |

**RP-1002** - **2/29** on 1/14th pound, imperforate, control **D9338750**
Coded **1-18-E / AKC** by "Tuckett Tobacco", Hamilton, in July 1940

| | | | |
|---|---|---|---|
| ***D9338750*** ★ | 07/40 | RP-1002 | **2/29** on 1/14th pounds, imperforate, coded **1-18-E / AKC** |
| ***D9439773*** | 04/40 | RP-1002 | **2/29** on 1/14th pounds, imperforate, coded **6-10D / AKB** |
| ***D9517178*** | 04/40 | RP-1002 | **2/29** on 1/14th pounds, imperforate, coded **6-10D / AKB** |
| ***D9614498*** | 04/40 | RP-1002 | **2/29** on 1/14th pounds, imperforate, coded **6-10D / AKB** |
| ***D9780412*** | 04/40 | RP-1002 | **2/29** on 1/14th pounds, imperforate, coded **6-10D / AKB** |

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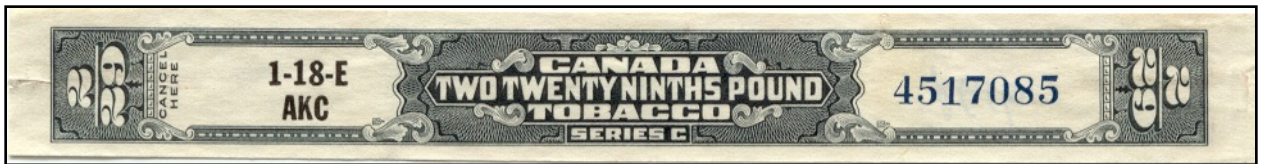
## --- 2/29th pound - the definitive Series "C" - 152 x 15 mm. ---

The first listed *dated* use of **RP-876** (the imperforate 2/29th pound Series "C" strip) is by "Imperial Tobacco", Granby, in May 1940. I suspect that the total of the preceding **RP-1016** were included at the beginning of the control sequence, since the definitive began around control number **914962**. The hidden letters "I-A" indicate that the die

was approved in 1940.

Possibly the 2/29 the pound pouch was now destined for sale in the Province of Quebec (which on July 1st 1940 had enacted a 10% tobacco tax), and the 1/14th pound pouch remained for sale across the rest of Canada. In which case, the June 1940 Federal Budget likely boosted the price of both sizes.

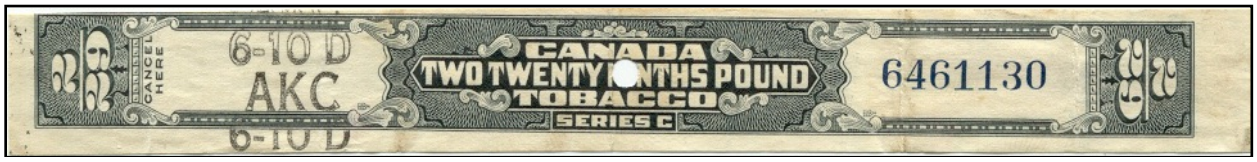



**RP-876** - 2/29th pound, imperforate, control **4517085**
Coded **1-18-E / AKC** by "Tuckett Tobacco", Hamilton, in July 1940

| | | | |
|---|---|---|---|
| **0914962** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **0954290** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **0954294** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **0957574** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **0957611** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **1031496** ★ | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **1045139** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **1129579** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **1247658** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **1258803** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / BKB** |
| **1304281** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / CKB** |
| **1352318** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / CKB** |
| **1416444** ★ | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / CKB** |
| **1455139** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / CKB** |
| **1463251** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / CKB** |
| **1562087** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / CKB** |
| **1685711** | 07/40 | RP-876 | 2/29th pound, imperforate, rollered **1-23D / 70** |

The date coding **70** used above by "Imperial Tobacco", Granby, in July 1940, probably indicates that some pre-Budget sheets had been returned to BABN by a smaller company after the Budget of June 24th, and were then trans-shipped to Granby. As such, the tobacco was subject to the added *excise duty* - **70** reads as the *7th month of 1940*.

| | | | |
|---|---|---|---|
| **2154311** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / BKB** |
| **2178647** | 05/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / BKB** |
| **2791547** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / CKB** |
| **2791554** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / CKB** |
| **2791558** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / CKB** |
| **2839766** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / CKB** |
| **3420875** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / CKB** |
| **3892574** | 06/40 | RP-876 | 2/29th pound, imperforate, rollered **6-10D / CKB** |




**RP-876** - 2/29th pound, imperforate, control **6461130**
Roller coded **6-10D / AKC** by "Imperial Tobacco", Montreal, in July 1940

| | | | |
|---|---|---|---|
| **4494517** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / AKC** |
| **4494937** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / AKC** |
| **4517085** ★ | 07/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / AKC** |
| **4878942** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKC** |
| **5086526** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKC** |
| **5109599** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKC** |
| **5629197** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / AKC** |

| | | | |
|---|---|---|---|
| **6009266** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKC** |
| **6044968** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / AKC** |
| **6279317** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKC** |
| **6461130** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKC** |
| **6804965** | | RP-876 | 2/29th pound, imperforate, used without a cancellation |
| **6923070** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / AKC** |
| **7068531** | 08/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / BKC** |
| **7277246** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / AKC** |
| **7277306** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / AKC** |
| **7302445** | 07/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / AKC** |
| **7346476** | 08/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / BKC** |
| **8476745** | 10/40 | RP-876 | 2/29th pound, imperforate, coded **4-50E / A-J-0** |
| **A0372223** | 08/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / BKC** |
| **A0745158** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A1317465** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A1624718** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / CKC** |
| **A1647075** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / CKC** |
| **A1891005** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A2049513** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A2066253** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A2321838** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A2331775** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A2331783** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKC** |
| **A2764498** | 09/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / CKC** |
| **A3575952** | 11/40 | RP-876 | 2/29th pound, imperforate, coded **1-18-E / BKD** |
| **A4513461** | 10/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKD** |
| **A4577159** | 10/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / AKD** |
| **A6858227** | 10/40 | RP-876 | 2/29th pound, imperforate, coded **7-13D / AKD** |
| **A6983859★** | 10/40 | RP-876 | 2/29th pound, imperforate, rollered **4-50E / A-J-0** |
| **A7477255** | 01/41 | RP-876 | 2/29th pound, imperforate, coded **1-23D / ALA** |
| **A7477256** | 01/41 | RP-876 | 2/29th pound, imperforate, coded **1-23D / ALA** |
| **A7477261** | 01/41 | RP-876 | 2/29th pound, imperforate, coded **1-23D / ALA** |
| **A7504119** | 01/41 | RP-876 | 2/29th pound, imperforate, coded **1-23D / ALA** |
| **A7996010** | 11/41 | RP-876 | 2/29th pound, imperforate, mimeographed 6 . . 13D / 14.11 |
| **A8103950** | 03/42 | RP-876 | 2/29th pound, imperforate, mimeographed 6 . . 13D / 24 . 03 |
| **A8188573** | 11/40 | RP-876 | 2/29th pound, imperforate, rollered **4-50E / A-K-0** |
| **A8657289★** | 11/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / BKD** |
| **A8990541** | 12/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKD** |
| **A9505286** | 12/40 | RP-876 | 2/29th pound, imperforate, coded **6-10D / CKD** |
| **A9653722** | 01/41 | RP-876 | 2/29th pound, imperforate, coded **6-10D / ALA** |
| **A9671487** | 01/41 | RP-876 | 2/29th pound, imperforate, coded **6-10D / ALA** |
| **A9799141** | 01/41 | RP-876 | 2/29th pound, imperforate, coded **6-10D / ALA** |
| **B0115413** | 02/41 | RP-876 | 2/29th pound, imperforate, coded **6-10D / BLA** |
| **B0151280** | 05/41 | RP-876 | 2/29th pound, imperforate, coded **6-10D / BLB** |
| **B0172525** | 08/41 | RP-876 | 2/29th pound, imperforate, coded **6-10D / BLC** |
| **B1228453** | 03/41 | RP-876 | 2/29th pound, imperforate, coded **1-23D / CLA** |
| **B2212176** | 10/41 | RP-876 | 2/29th pound, imperforate, coded **1-23D / ALD** |
| **B3054595** | 06/42 | RP-876 | 2/29th pound, imperforate, coded **1-23D / CMB** |

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When the Budget of June 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, "Imperial Tobacco", Granby, surcharged **RP-876** (the 2/29th pound imperforate strip) with the Gothic two-line 4 and 2½ mm. **2¢ / EXCISE TAX** and **1-23D** as the provisional **RP-1052**.

This was a *one-time* surcharge / cancellation, made on sheets *on-hand* when the 1942 Budget was tabled, and thus is

coded simply as **1-23D**. Since the sheets had been purchased from Ottawa pre-Budget, the overprinted strip was not code dated, and the product was *excise duty payable* when the product was delivered for consumption.

**RP-1052** - **2¢ / EXCISE TAX** on 2/29th pound, imperforate, control **B3287656**
*One-time* coded **1-23D** by "Imperial Tobacco", Granby

| | | | |
|---|---|---|---|
| **B3113433** | | RP-1052 | **2¢ / EXCISE TAX** on 2/29th pound, imperforate, coded **1-23D** |
| **B3286253**★ | | RP-1052 | **2¢ / EXCISE TAX** on 2/29th pound, imperforate, coded **1-23D** |
| **B3287656** | | RP-1052 | **2¢ / EXCISE TAX** on 2/29th pound, imperforate, coded **1-23D** |
| **B3504339** | 09/42 | RP-1052 | **2¢ / EXCISE TAX** on 2/29th pound, imperforate, coded **1-23D / CMC** |

The *dated coded* strips were obtained post-Budget, and thus the product was *excise tax paid*, when delivered for consumption. It is obvious from looking at the copies of the various **2¢ / EXCISE TAX** surcharges from "Imperial Tobacco" *printed on the reverse side* that this was a *one-time* surcharge / coding.

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The following copy of the 2/29th pound **RP-876** obtained *pre-Budget* by Rock City Tobacco was used *post-Budget* in July 1942 and has an attached copy of **FX-36,** the 2¢ two-leaf blue excise tax stamp to indicate that the added *excise tax* had been paid.

**RP-876** - 2/29th pound, imperforate, control **B3528787**, mimeo 6 . 13D / 24 . 07 by "Rock City Tobacco", Quebec City
From July 1942, with a blue 2¢ two-leaf excise stamp attached

| | | | |
|---|---|---|---|
| **B3528787**★ | 07/42 | RP-876 | 2/29th pound, imperforate, mimeo 6 . 13D / 24 . 07<br>with an attached copy of **FX-36** - the two-leaf 2¢ excise tax stamp |

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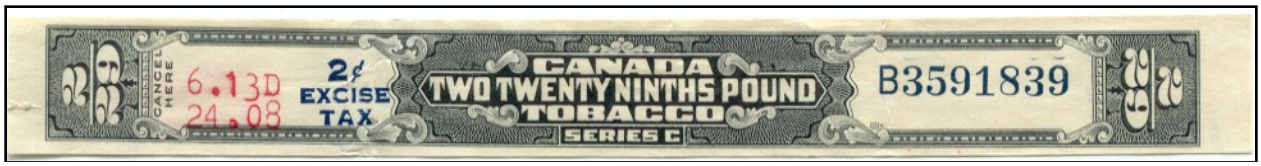
For general distribution under the June 23rd 1942 Budget, BABN surcharged **RP-876** (the 2/29th pound imperforate strip) with their three-line 3 and 2 mm. dark blue Gothic **2¢ / EXCISE / TAX** as **RP-1168**.




**P-705 - 2¢ / EXCISE / TAX** on 2/29th pound, imperforate, control **B3591839**
Mimeographed 6 . 13D / 24 . 08 by "Rock City Tobacco", Quebec City, in August 1942

| | | | |
|---|---|---|---|
| **B3591839★** | 08/42 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, mimeo 6 . 13D / 24 . 08 |
| **B3658795★** | 09/42 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, coded **1-23D / CMC** |
| **B3687507** | 09/42 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, coded **1-23D / CMC** |
| **B3856106** | 10/42 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, coded **1-23D / AMD** |
| **B4106394** | 12/42 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, coded **1-23D / CMD** |
| **B4108678** | 12/42 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, coded **1-23D / CMD** |
| **B4207820★** | 01/43 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, coded **1-23D / ANA** |
| **B4215993** | 01/43 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, coded **1-23D / ANA** |
| **B4333081 ★** | 02/43 | RP-1168 | **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, mimeo 6 . 13D / 34 . 02 on a 10¢ package of **Flash - Cigarette Tobacco** |

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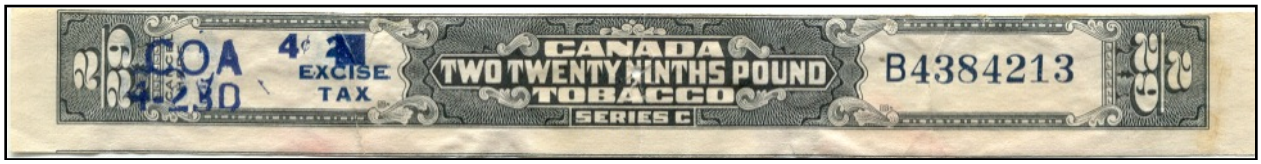
When the Budget of March 3rd 1943, under the "Special War Measures Act", doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) "Imperial Tobacco", Granby, re-surcharged **RP-1168** with a 3 mm. deep blue Gothic **4¢**, plus a 4 mm. ■ blue *killer square* as the company re-surcharge **RP-1254**. This was a *one-time* "cancellation / surcharge" by Granby.




**RP-1254 - 4¢ ■** over **2¢ / EXCISE / TAX** on 2/29th pound, imperforate, control **N4384213**
Coded **COA / 1-23D** by "Imperial Tobacco", Granby, in March 1943

| | | | |
|---|---|---|---|
| **B4384213★** | 03/43 | RP-1254 | **4¢ ■** over **2¢ / EXCISE / TAX** on 2/29th pound, coded **COA / 1-23D** |
| **B4467048** | 04/43 | RP-1254 | **4¢ ■** over **2¢ / EXCISE / TAX** on 2/29th pound, coded **AOB / 1-23D** |
| **B4473092** | 04/43 | RP-1254 | **4¢ ■** over **2¢ / EXCISE / TAX** on 2/29th pound, coded **AOB / 1-23D** |

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Under legislation concomitant with the Budget of March 1943, the manufacture of tobacco packages smaller than 1/12th pound was prohibited. With the issuing of the "Series of 1942" immanent, and needing additional 1/14th pound strips for Macdonald Tobacco, early in 1943 BABN overprinted *obsolete* sheets of **RP-876** (the imperforate

2/29th pound strip) for use at 1/14th pound. The control numbers continue the 2/29th pound sequence, *thus indicating that the sheets had been previously numbered as the 2/29th pound* **RP-876**.

The center was inscribed with an 8 mm. Roman **1/14** and the left end bears a 2½ mm. Gothic **1/14**. Under the 1942 Budget the strips were surcharged with a two-line dark blue 2½ and 1 mm. Gothic **2¢ / EXCISE TAX** as the BABN provisional **RP-1218**.

**RP-1218 - 2¢ / EXCISE TAX** and **1/14** over 2/29th pound, imperforate, control **B5526875**
Mimeographed **1-10-D-2-43** by "Macdonald Tobacco", Montreal, in February 1943

| | | | |
|---|---|---|---|
| **B5162174** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B5526875★** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B5698113★** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B5821405** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B5848419** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B5854450** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6040834** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6219480★** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6219540** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6219750** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6220560** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6361721** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6361811** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6530499** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6511480★** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6634091** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6635005** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6689695** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B6834035★** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7107675** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7108425** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7108515** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7108755** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7108875** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7109025** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7121700** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |
| **B7133983** | 02/43 | RP-1218 | **2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43** |

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**Note:** ***This was apparently the end of the control numbered 2/29th pound sequence***

The control numbers on the 2/29th pound strip have run through the control sequences from **0000001** to **B7133983** - at this point the grand total is 27,133,983 strips. Note: each control sequence covers 10,000,000 strips.

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## --- The 8 mm. dark blue Gothic 1/10 overprint and surcharge of RP-876 - for the 1943 Budget ---

In August1943 BABN overprinted *obsolete* sheets of the *control-free* imperforate 2/29th pound **RP-876** for use at 1/10th pound with a central 8 mm. Gothic **1/10** and a vertical 4 mm. Gothic *killer* **1/10** fraction at the ends, plus a

three-line 3 and 2 mm. Gothic requisite surcharge **4¢ / EXCISE / TAX** as **RP-1690**. *The control numbers match the 1/10th pound sequence*.

**RP-1690** - **1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, imperforate, control **M1325146**
Mimeographed **1-10-D-8-43** by "Macdonald Tobacco", Montreal, in August 1943

| | | | |
|---|---|---|---|
| ***M1198962*** ★ | 08/43 | RP-1690 | **1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, mimeo **1-10-D-8-43** |
| ***M1221974*** | 08/43 | RP-1690 | **1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, rollered **6-10D / BOC** |
| ***M1278750*** | 08/43 | RP-1690 | **1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, rollered **6-10D / BOC** |
| ***M1325146*** ★ | 08/43 | RP-1690 | **1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, mimeo **1-10-D-8-43** |

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